

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

UNITED STATES' NOTICE OF APPEARANCE

Please enter the appearance of Lydia D. Bottome, Trial Attorney, Tax Division, U.S. Department of Justice, Post Office Box 55, Ben Franklin Station, Washington, D.C. 20044, as attorney for the United States in the above-referenced proceeding.

MICHAEL J. SULLIVAN
United States Attorney

BARBARA HEALY SMITH
Assistant United States Attorney

/s/ Lydia D. Bottome
LYDIA D. BOTTOME
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6560
Lydia.D.Bottome@usdoj.gov

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing United States' Notice of Appearance has been made upon the following by depositing a copy in the United States mail, postage prepaid, this 19th day of May, 2004:

David P. Fontaine
68 Van Horn Street
West Springfield, Massachusetts 01089

Heather J. Wilson
Office of the Attorney General
State of Connecticut
Post Office Box 120
55 Elm Street
Hartford, CT 06141

William J. Prensky
Office of the Attorney General
State of Connecticut
Post Office Box 120
55 Elm Street
Hartford, CT 06141

William P. O'Neill
Office of the Attorney General
Commonwealth of Massachusetts
Western Massachusetts Division
1350 Main Street
Springfield, MA 01103

/s/ Lydia D. Bottome
LYDIA D. BOTTOME
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6560
Lydia.D.Bottome@usdoj.gov